

Paras Madho
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New York Stock Exchange, Inc.
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February 6, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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FINANCIAL**

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Wachovia Capital Trust III, 5.80% Fixed-to Floating Rate Normal Wachovia Income Trust Securities of Wachovia Capital Trust III and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 6, 2006. Tentative listing date - February 8, 2006.

Sincerely,

Paras Madho

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**THOMSON
FINANCIAL**